LAHIVE&COCKFIELD

RECEIVED
CENTRAL FAX CENTER

2007/018

MAR 1 3 2007

I hereby certify that this paper (along with any paper referred to as being stlached or enclosed) is being transmitted by facaimile to the Patent and Trademark Office, facaimile no. (571) 273-8300 at MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandris, VA 223/3-1450 on the data shown below.

Dated: March 13, 2007 Signature:

Docket No.: TOW-068

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Naoyuki Enjoji et al,

Application No.: 10/800,168

Confirmation No.: 9057

Filed: March 12, 2004

Art Unit: 1745

For: FUEL CELL SYSTEM

Examiner: E. Wang

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action mailed November 13, 2006 (Paper No. 20061102), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Amendments to the Specification begin on page 7 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks/Arguments begin on page 8 of this paper.

03/14/2007 SSITHIB1 00000027 120080 10800168

02 FC:1201

200.00 DA